STATE OF MICHIGAN COURT OF APPEALS

S G CEMETERY ASSOCIATION, INC,

UNPUBLISHED July 31, 2003

Plaintiff-Appellant,

No. 239000 Tax Tribunal

CITY OF STERLING HEIGHTS,

LC No. 00-275542

Defendant-Appellee.

Before: Hoekstra, P.J., and Fitzgerald and White, JJ.

WHITE, J. (concurring).

v

I agree that the Tax Tribunal did not err in concluding that the property at issue was not set apart for cemetery purposes.

/s/ Helene N. White